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## ***Tax Benefits of Making a Business Accessible to Workers and Customers with Disabilities***

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Businesses that make structural adaptations or other accommodations for employees or customers with disabilities may be eligible for tax credits and deductions.

Here's an overview of the tax incentives designed to encourage employers to hire qualified people with disabilities and to off-set some of the costs of providing accommodations.

**Disabled access credit:** The disabled access credit is a non-refundable credit for small businesses that have expenses for providing access to persons with disabilities. An eligible small business is one that earned \$1 million or less or had no more than 30 full-time employees in the previous year. The business can claim the credit each year they incur [access expenditures](#).

**Barrier removal tax deduction:** The architectural barrier removal tax deduction encourages businesses of any size to remove architectural and transportation barriers to the mobility of people with disabilities and the elderly. Businesses may claim a deduction of up to \$15,000 a year for qualified expenses on items that normally must be capitalized.

Businesses claim this deduction by listing it as a separate expense on their income tax return. Also, businesses may use the disabled tax credit and the architectural/transportation tax deduction together in the same tax year if the expenses meet the requirements of both sections. To use both, the deduction is equal to the difference between the total expenses and the amount of the credit claimed.

**Work opportunity tax credit:** The [work opportunity tax credit](#) is available to employers for hiring individuals from certain target groups who have consistently faced significant barriers to employment. This includes people with disabilities and veterans. The maximum amount of [tax credit](#) for employees who worked 400 or more hours of service is:

- \$2,400 or 40% of up to \$6,000 of first year wages, for qualifying individuals.
- \$9,600 or 40% of up to \$24,000 of first year wages for certain qualified veterans.

A 25% rate applies to wages for individuals who work at least 120 hours but less than 400 hours for the employer.

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